

# MANUAL TRANSMITTAL

Department  
of the  
Treasury

Internal  
Revenue  
Service

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## PURPOSE

This transmits Chapter 1, Emergency Planning and Incident Reporting, of new Handbook 1.16.6, Emergency Management, which replaces IRM 1(16)20, Crisis Management, and 1(16)23, Occupant Emergency Planning Handbook.

## BACKGROUND

The IRM is being converted to a new format and style which will be issued in 8½" by 11" instead of the current 6" by 9" size. The new IRM Handbook includes simplified text, a new numbering system, and a new format for organizing text.

The transmittal reissues existing information in the IRM format and provides new guidelines on emergency management. It replaces text currently contained in IRM 1(16)20 and 1(16)23 which is obsolete.

## NATURE OF MATERIALS

New IRM Handbook 1.16.6, Emergency Management Handbook, provides guidance and procedures for reporting incidents, developing an occupant emergency plan and business resumption.

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## 1.16.6 Emergency Management Handbook

### Chapter 1 Emergency Planning and Incident Reporting

page 1

1.1 (02-07-2000)

#### **General**

- (1) The Tax Administration System is of vital importance to the economy of the United States and its protection must be assured at all times. In order to provide adequate protection it is necessary to develop plans and procedures that will reduce the effect of incidents and emergencies. Incidents and emergencies that must be planned for include any situation or condition in or around an IRS facility that could deny access, or cause damage to the facility or harm to employees.

1.2 (02-07-2000)

#### **Emergency Management Planning**

- (1) Properly developed plans, beginning with the emergency response phase, will provide guidelines for emergency management. Emergency management planning must include not only recovery of critical information systems and applications but must also address issues such as human resources, vital records, telecommunications, security, environmental concerns and the facility which houses the work environment.
- (2) This handbook provides guidance on:
  - a. Occupant Emergency Planning (OEP) — Guidelines for occupants to follow in the event of an emergency that will reduce the threat to personnel, property, and other assets within the office, building or facility.
  - b. Business Resumption — Development of plans that will enable the resumption of critical business systems and operations following a catastrophic event causing those businesses to cease or which would hinder normal business operations.
  - c. Incident Reporting — Reporting significant conditions or situations to appropriate authorities and recording the incidents.

1.3 (02-07-2000)

#### **Reporting to National Office**

- (1) One aspect of emergency management is the timely reporting of significant conditions or situations. Prompt reporting of incidents is essential in order to advise all levels of management of conditions that affect the operation of the Service as well as to allow analysis of current information. Trends or patterns detected as a result of the analysis will assist in the development of effective countermeasures to minimize the effects of future disruptions.
- (2) The National Director, Real Estate Planning and Management Division is designated as the coordinator of all emergency and other incident related information. All significant incidents, unusual situations, potential incidents or situations affecting or which may affect the operations of the Service will be reported as quickly as possible to the Real Estate Planning and Management Division's Physical Security Staff, who will evaluate the information and pass it on to higher officials when deemed appropriate.

- (3) Significant incidents are promptly reported, by Real Estate Planning and Management Division, to the Commissioner and the Chief, Management and Finance, so that they may be kept apprized of situations that could require their immediate assistance or that result in the need to respond to inquiries from Treasury or the news media.

#### 1.3.1 (02-07-2000)

##### **Reporting Incidents**

- (1) Managers and/or their designated representatives should be familiar with the Occupant Emergency Plan and incident reporting procedures. All employees should be familiar with incident reporting procedures and with evacuation procedures.
- (2) All managers and designated officials will be provided (in writing) a list of officials and phone numbers for reporting incidents at their location. The list should include appropriate authorities such as Federal Protective Services, Criminal Investigation, TIGTA, physical security office, etc. This list will be updated at least annually or more frequently if necessary to maintain accuracy.
- (3) The local Disclosure Officer will be notified when a report indicates that a disclosure of tax information or violation of the Privacy Act has occurred.

#### 1.3.2 (02-07-2000)

##### **Notification and Response**

- (1) Local procedures will be developed at all facilities for notification of appropriate authorities for response (i.e. Federal Protective Services, local authorities, Criminal Investigation, etc.). Incidents will be immediately reported to the director's representative or designated official and as soon as the incident is under control (that is, appropriate emergency response personnel have been notified and the safety of employees is assured), managers or their designated representative will report the incident to the physical security office. (For those offices located in a Postal Service building the Postal Inspector will be notified.)
- (2) Local procedures will be established to ensure a prompt response to incidents. This can be accomplished by identifying available emergency response personnel (e.g. Federal Protective Services, Criminal Investigation, local authorities, etc.) and working with them to establish notification and response procedures. Where possible, make sure that personnel responsible for providing a response are familiar with the facility and in particular locations (such as public access areas) that are vulnerable. Procedures will include phone numbers for emergency response personnel, will be included in OEP's and will be shared with employees.
- (3) Threats against, or assaults upon, employees should be reported to the Office of Treasury Inspector General for Tax Administration (TIGTA), who has responsibility for investigating these incidents. If an employee is assaulted in an IRS office, a report of the incident should be prepared so that established protective measures may be reviewed to determine any needed changes.

- (4) TIGTA no longer has responsibility for providing physical security at Service facilities. This responsibility now resides with the Criminal Investigation Division and CI personnel, where available, will be the first responder. However, TIGTA personnel may provide assistance, in some circumstances. Each office should discuss this with a TIGTA representative to determine when it is appropriate for them to respond.

#### 1.3.3 (02-07-2000)

##### **Types of Incidents**

- (1) The following are types of incidents that must be reported. These include:
  - bomb threats,
  - explosions,
  - demonstrations
  - civil disturbances,
  - fire,
  - utility disruption or failure,
  - sabotage,
  - natural disasters,
  - unusual weather conditions,
  - terrorist/enemy attacks,
  - burglaries,
  - housebreaking,
  - robberies,
  - thefts,
  - destruction or loss of significant documents,
  - receipt of information of terrorist activities, and
  - threats against or assaults upon IRS employees.

#### 1.3.4 (02-07-2000)

##### **Significant Incidents**

- (1) **Significant** incidents must be immediately reported (via phone) to the Real Estate Planning and Management Division's Physical Security staff. Any incident which results in the evacuation or closing of a Service office is considered significant. Significant incidents include, but are not limited to:
  - arson,
  - bombings,
  - bomb threats,
  - demonstrations directed at the Service or which disrupt Service activities,
  - fires (causing evacuation or significant damage),
  - suspicious packages that result in site evacuation or notification of local authorities, and
  - any Service site closing due to security related incidents, natural disaster, weather conditions, significant utility disruption, etc.

Occasionally there will be incidents that do not fall strictly within the above parameters but which could be considered sensitive or high profile. If this occurs the incident should be reported.

- (2) When reporting significant incidents to the National Office Real Estate Planning and Management Division, at a minimum the following information will be provided:

- time and date of incident,
  - office involved and location of office,
  - details of what occurred,
  - who was notified (FPS, local authorities, etc.)
  - whether facility is a Federal building or commercial,
  - whether IRS is the primary Federal tenant,
  - number of IRS employees
  - whether facility has been evacuated or closed.
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1.4 (02-07-2000)

**Security  
Incident  
Reporting  
System (SIRS)**

- (1) The Security Incident Reporting System (SIRS) provides an automated method of recording and reporting security incidents allowing information to be disseminated Servicewide. Reports can be generated that permit the security analyst to detect security trends or patterns, allowing the analyst to develop effective countermeasures.

- (2) The system report displays the following fields:

- Incident number (automatically generated by the system)
- Office code
- User name and phone number
- Name and phone number of individual reporting incident
- Date the report is input (automatically entered by the system)
- Incident date (actual date incident occurred)
- GSA Building Number (A list of values can be accessed that provides the building addresses. Selection can be made from the list and the GSA building number will be automatically generated.)
- Description of Incident (descriptions should provide detailed account of what occurred)
- Incident (system generates a primary and secondary code)
- Notification (system provides a List of Values which allows user to select officials notified, e.g. FPS, local authorities)
- Result of incident (office closing, evacuation, etc.)
- Loss Incurred (staff hours lost, cost of lost property, etc.)
- Responses and Corrective Action (a description of action taken during incident and any follow up or long term corrective measures)

- (3) Initial notification of significant incidents will be made by telephone to the Real Estate Planning and Management Division's Physical Security Staff. All incidents required to be reported will be input on the SIRS system as soon after the incident as possible.